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ABSTRACT

Physical plant costs charged to the operating fund of the provincially-assisted universities of Ontario for fiscal year 1982 are presented. Attention is directed to physical plant costs that are incurred in relation to the basic academic and academic support activities of each university. Statistical data are presented on the following: physical plant operating expenses by function and object of expense, plant operating expenses by function and institution, plant operating expenses by institution and object of expense, percentage of total physical plant operating expenses by function and object of expense, percentage of plant operating expenses by object of expense by function, percentage of plant operating expenses by function by institution, percentage of plant operating expenses by object of expense by institution, breakdown of utilities and other physical plant operating expenses by institution, gross square feet and utilities rates by institution, and unit costs of physical plant operating expenses by institution. Guidelines and definitions are presented that were accepted by the Ontario Association of Physical Plant and Planning Administrators and the Committee of Finance Officers--Universities of Ontario. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1982-83

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1982-83

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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December, 1983

83-10

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REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1983 GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Committee of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the Financial Report of Ontario Universities, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. However, volume III of this report provides a detailed analysis of physical plant costs charged to the operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the various volumes of Financial Report of Ontario Universities, are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of volume I of Financial Report of Ontario Universities should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of volume I of Financial Report of Ontario Universities should be regrouped and reported in the Physical Plant column.

B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net with regard to all other funds shown on Table 3 (exhibit 1 attached) of volume I of Financial Report of Ontario Universities, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of volume III physical plant operating expenses. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown in volume III, the report of physical plant operating expenses, must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities.

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of

which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs.

The various physical plant functional areas are defined in the following section.

B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division. Examples of the activities are:

   (a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

   (b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 9* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building sub-stations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including downspouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuckpointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 9* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning

of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant and normally includes:

   (a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 9* for definition of salaries and wages).

   (b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

   (c) Operation and maintenance of equipment in central air-conditioning plant.

   (d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

   (e) Operation and replacement costs of all equipment used in connection with production of utilities.

   (f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense does not include open ditch drainage and street, walks and grounds lighting maintenance.

   (g) Boiler and Pressure vessel insurance.

   NOTE: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance function (See page 9* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 9* for definition of salaries and wages).

(b) Patrol of campus and school areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in volume I of Financial Report of Ontario Universities.

7. Other - this function is to be used only to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(a) Purchasing and receiving and stores for supplies and equipment for the entire campus.

(b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, laboratory assistant, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See page 9* for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) All Property and related liability insurance other than for boilers and pressure vessels.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only those

major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See below for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both volume III, physical plant operating expenses, and the other volumes of Financial Report of Ontario Universities. These definitions are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institutions's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee

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*Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function

- all foremen and supervisors who work exclusively in the functional area.

benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Equipment and Furniture - under the appropriate sub-heading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, maintenance and office supplies.

5. Utilities - expenses for fuel, electricity, water, gas, telephone equipment rental and installation, and other utilities (e.g. purchased steam) costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Property Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   NOTE: Municipal taxes for which compensatory grants are received from the Province are to be included in this object of expense and should also be reported separately in the the box provided at the bottom of page 1 of the forms.

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

   NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

    NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

    NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 9.

IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 15, 1983. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".

2. Gross square feet area by major function.

3. Annual average cost of electricity, fuel and water.

This return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

Institution: _____

					0	3
1				5	6	

EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED APRIL 30, 1983
(In Thousands of Dollars)

Table 3 of 10

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Type of Fund		General Funds				Restricted Funds			
		Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	TOTAL
	7-8	9-15	16-22	23-29	30-36	37-43	44-50	51-57	58-64
1. Salaries & Wages (a) Academic ranks	01								
(b) Other instruction & research	02								
(c) Other salaries & wages	03								
Subtotal	04								
2. Employee benefits	05								
Subtotal	06								
3. Library acquisitions	07								
4. Equipment & furniture (a) Purchase	08								
(b) Rental	09								
(c) Maintenance	10								
5. Operational supplies & expenses	11								
6. Cost of goods sold	12								
7. Utilities	13								
8. Taxes	14								
9. Renovations, Alterations & Major Repairs	15								
10. Externally contracted services	16								
11. Scholarships, bursaries, etc.	17								
12. Principal & interest repayments	18								
13. Land & site services	19								
14. Buildings	20								
15. Miscellaneous (from table 9)	21								
16. Internal cost allocation	22								
TOTAL	23								

Note: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on table 4.

13

EXHIBIT 1

Institution: _____

1 | | | | 0 | 4 | 5 | 6

Table 4 of 10

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1983
(In Thousands of Dollars)

Object of Expense \ Functional Area		Instruction & Research									
		All Excl. Medicine	Medicine	Sub-Total	Library	Central Computing	Student Services	Administration	Physical Plant	Other	TOTAL
	7-8	9-15	16-22	23-29	30-36	37-43	44-50	51-57	58-64	65-71	72-78
1. Salaries & Wages (a) Academic ranks	01										
(b) Other instruction & research	02										
(c) Other salaries & wages	03										
Subtotal	04										
2. Employee benefits	05										
Subtotal	06										
3. Library acquisitions	07										
4. Equipment & furniture (a) Purchase	08										
(b) Rental	09										
(c) Maintenance	10										
5. Operational supplies & expenses	11										
6. Cost of goods sold	12										
7. Utilities	13										
8. Taxes	14										
9. Renovations, alterations & major repairs	15										
10. Externally contracted services	16										
11. Scholarships, bursaries, etc.	17										
12. Principal & interest repayments	18										
13. Land & site services	19										
14. Buildings	20										
15. Miscellaneous (from table 9)	21										
16. Internal cost allocation	22										
TOTAL	23										

1 | | | | 0 | 5 | 5 | 6

Central Computing Costs (Total should agree with the total of "Central Computing" column above)

- Academic _____ (cols 9-15)
- Non-Academic _____ (cols 16-22)
- TOTAL _____

SUMMARY STATEMENTS

Physical Plant Operating Expenses by Function and Object of Expense
For the Fiscal Year Ended April 30, 1983
(In Thousands of Dollars)

Summary Statement # 1

Object of Expense \ Function	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)	Other (8)	Total [1] (9)
1. (C) Other Salaries & Wages	11492	14232	25501	4892	4216	7333	67666	3046	70712
2. Employee Benefits	1470	1888	3473	751	556	1017	9155	414	9569
Subtotal	12962	16120	28974	5643	4772	8350	76821	3460	80281
3. Library Acquisitions									
4. Equipment & Furniture (A) Purchase	326	104	185	168	249	113	1145	187	1332
(B) Rental	27	25	23	3	25	41	144	17	161
(C) Mtce.	109	224	83	183	140	110	849	34	883
5. Operational Supplies & Expenses	634	3507	1590	973	626	504	7834	285	8119
6. Cost of Goods Sold									
7. Utilities				48022			48022		48022
8. Property Taxes [2]								8554	8554
9. Renovations, Alterations & Major Repairs								14977	14977
10. Externally Contracted Services	136	4531	3987	324	499	790	10267	530	10797
11. Scholarships, Bursaries, Etc.									
12. Principal & Interest Repayments									
13. Land & Site Services					15		15		15
14. Buildings								59	59
15. Miscellaneous	191	18	6	194	11	16	436	2708	3144
16. Internal Cost Allocation									
Total	14385	24529	34848	55510	6337	9924	145533	30811	176344

Notes: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on table 4 in Volume 1 of "Financial Report of Ontario Universities 1982-83".

2. This item includes MCU grants in lieu of municipal taxes totaling $8,170,000.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Percentage of Total Physical Plant Operating Expenses by Function
And Object of Expense for the Fiscal Year Ended April 30, 1983

Summary Statement # 1A

Object of Expense \ Function	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)
1. (C) Other Salaries & Wages	7.90	9.78	17.52	3.36	2.90	5.04	46.50
2. Employee Benefits	1.01	1.30	2.39	.52	.38	.70	6.29
Subtotal	8.91	11.08	19.91	3.88	3.28	5.74	52.79
3. Library Acquisitions							
4. Equipment & Furniture (A) Purchase	.22	.07	.13	.12	.17	.08	.79
(B) Rental	.02	.02	.02		.02	.03	.10
(C) Mtce.	.07	.15	.06	.13	.10	.08	.58
5. Operational Supplies & Expenses	.44	2.41	1.09	.67	.43	.35	5.38
6. Cost of Goods Sold							
7. Utilities				33.00			33.00
8. Property Taxes							
9. Renovations, Alterations & Major Repairs							
10. Externally Contracted Services	.09	3.11	2.74	.22	.34	.54	7.05
11. Scholarships, Bursaries, Etc.							
12. Principal & Interest Repayments							
13. Land & Site Services					.01		.01
14. Buildings							
15. Miscellaneous	.13	.01		.13	.01	.01	.30
16. Internal Cost Allocation							
Total	9.88	16.85	23.95	38.14	4.35	6.82	100.00

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Percentage of Physical Plant Operating Expenses by Object of Expense
By Function for the Fiscal Year Ended April 30, 1983

Summary Statement # 18

Object of Expense \ Function	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)	Other (8)	Total (9)
1. (C) Other Salaries & Wages	79.89	58.02	73.18	8.81	66.53	73.89	46.50	9.89	40.10
2. Employee Benefits	10.22	7.70	9.97	1.35	8.77	10.25	6.29	1.34	5.43
Subtotal	90.11	65.72	83.14	10.17	75.30	84.14	52.79	11.23	45.53
3. Library Acquisitions									
4. Equipment & Furniture (A) Purchase	2.27	.42	.53	.30	3.93	1.14	.79	.61	.76
(B) Rental	.19	.10	.07	.01	.39	.41	.10	.06	.09
(C) Mtce.	.76	.91	.24	.33	2.21	1.11	.58	.11	.50
5. Operational Supplies & Expenses	4.41	14.30	4.56	1.75	9.88	5.08	5.38	.92	4.60
6. Cost of Goods Sold									
7. Utilities				86.51			33.00		27.23
8. Property Taxes								27.76	4.85
9. Renovations, Alterations & Major Repairs								48.61	8.49
10. Externally Contracted Services	.95	18.47	11.44	.58	7.87	7.96	7.05	1.72	6.12
11. Scholarships, Bursaries, Etc.									
12. Principal & Interest Repayments									
13. Land & Site Services					.24		.01		.01
14. Buildings								.19	.03
15. Miscellaneous	1.33	.07	.02	.35	.17	.16	.30	8.79	1.78
16. Internal Cost Allocation									
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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Physical Plant Operating Expenses by Function and Institution
For the Fiscal Year Ended April 30, 1983
(In Thousands of Dollars)

Summary Statement # 2

Institution	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)	Other (8)	Total (9)
Brock	230	413	892	1096	134	206	2971	681	3652
Carleton	908	1455	1615	3127	492	780	8377	1787	10164
Guelph	1071	2488	2065	2870	567	902	9963	2332	12295
Lakehead	188	496	707	1449	185	232	3257	267	3524
Laurentian	99	432	406	1370	205	197	2709	284	2993
McMaster	806	1712	2604	4222	414	704	10462	2170	12632
Ottawa	1533	1799	1930	4942	415	880	11499	2883	14382
Queen's	903	2154	2797	2876	279	157	9166	1480	10646
Ryerson	504	1100	1538	2350	77	456	6025	1094	7119
Toronto	3605	4674	7662	13883	1006	2575	33405	8688	42093
Trent	125	281	330	450	125	96	1407	299	1706
Waterloo	1430	2189	2964	3782	818	680	11863	2303	14166
Western	997	1950	3213	4506	447	554	11667	2290	13957
Wilfrid Laurier	172	386	744	706	96	211	2315	689	3004
Windsor	458	917	2238	2684	306	582	7185	1895	9080
York	1356	2083	3143	5197	771	712	13262	1669	14931
Total	14385	24529	34848	55510	6337	9924	145533	30811	176344

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Percentage of Physical Plant Operating Expenses by Function by Institution
For the Fiscal Year Ended April 30, 1983

Summary Statement # 2A

Institution	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)
Brock	7.74	13.90	30.02	36.89	4.51	6.93	100.00
Carleton	10.84	17.37	19.28	37.33	5.87	9.31	100.00
Guelph	10.75	24.97	20.73	28.81	5.69	9.05	100.00
Lakehead	5.77	15.23	21.71	44.49	5.68	7.12	100.00
Laurentian	3.65	15.95	14.99	50.57	7.57	7.27	100.00
McMaster	7.70	16.36	24.89	40.36	3.96	6.73	100.00
Ottawa	13.33	15.64	16.78	42.98	3.61	7.65	100.00
Queen's	9.85	23.50	30.51	31.38	3.04	1.71	100.00
Ryerson	8.37	18.26	25.53	39.00	1.28	7.57	100.00
Toronto	10.79	13.99	22.94	41.56	3.01	7.71	100.00
Trent	8.88	19.97	23.45	31.98	8.88	6.82	100.00
Waterloo	12.05	18.45	24.99	31.88	6.90	5.73	100.00
Western	8.55	16.71	27.54	38.62	3.83	4.75	100.00
Wilfrid Laurier	7.43	16.67	32.14	30.50	4.15	9.11	100.00
Windsor	6.37	12.76	31.15	37.36	4.26	8.10	100.00
York	10.22	15.71	23.70	39.19	5.81	5.37	100.00
Total	9.88	16.85	23.95	38.14	4.35	6.82	100.00

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Physical Plant Operating Expenses by Institution and Object
Of Expense for the Fiscal Year Ended April 30, 1983
(In Thousands of Dollars)

Summary Statement # 3

Object of Expense \ Institution	Brock	Carleton	Guelph	Lakehead	Laurentian	McMaster	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	W.L.U.	Windsor	York	Total
1. (C) Other Salaries & Wages	1420	3277	5981	1594	1014	4459	4572	5043	1904	14764	822	6778	6218	1245	4021	7600	70712
2. Employee Benefits	212	501	712	191	152	584	626	649	315	2176	78	744	901	230	707	791	9569
Subtotal	1632	3778	6693	1785	1166	5043	5198	5692	2219	16940	900	7522	7119	1475	4728	8391	80281
3. Library Acquisitions																	
4. Equipment & Furniture (A) Purchase	19	196	27	5	12	67	98	55	30	269	25	81	143	32	25	248	1332
(B) Rental	2	6	11			5	31			67		8	4		1	26	161
(C) Mtce.		45	153	2	45		57		2	161		55	189	4	5	165	883
5. Operational Supplies & Expenses	217	619	854	285	103	840	266	902	424	949	149	645	748	223	310	585	8119
6. Cost of Goods Sold																	
7. Utilities	1038	2841	2366	1192	962	3693	3523	2679	2164	13191	426	3182	3961	613	2116	4075	48022
8. Property Taxes	132	492	497	150	130	531	664	799	466	1689	115	801	849	203	377	659	8554
9. Renovations, Alterations & Major Repairs	452	890	1347		34	862	999	335	510	5725		1393	656	334	1200	240	14977
10. Externally Contracted Services	132	1181	180	40	496	1481	2982		1190	2177	13	257	49	91	179	349	10797
11. Scholarships, Bursaries, Etc.																	
12. Principal & Interest Repayments																	
13. Land & Site Services			15														15
14. Buildings							40					19					59
15. Miscellaneous	28	116	152	65	45	110	524	184	114	925	78	203	239	29	139	193	3144
16. Internal Cost Allocation																	
Total	3652	10164	12295	3524	2993	12632	14382	10646	7119	42093	1706	14166	13957	3004	9080	14931	176344

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Percentage of Physical Plant Operating Expenses by Object of Expense by Institution for the Fiscal Year Ended April 30, 1983

Summary Statement # 3A

Object of Expense \ Institution	Brock	Carleton	Guelph	Lakehead	Laurentian	McMaster	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	W.L.U.	Windsor	York	Total
1. (C) Other Salaries & Wages	38.88	32.24	48.65	45.23	33.88	35.30	31.79	47.37	26.75	35.07	48.18	47.85	44.55	41.44	44.28	50.90	40.10
2. Employee Benefits	5.81	4.93	5.79	5.42	5.08	4.62	4.35	6.10	4.42	5.17	4.57	5.25	6.46	7.66	7.79	5.30	5.43
Subtotal	44.69	37.17	54.44	50.65	38.96	39.92	36.14	53.47	31.17	40.24	52.75	53.10	51.01	49.10	52.07	56.20	45.53
3. Library Acquisitions																	
4. Equipment & Furniture (A) Purchase	.52	1.93	.22	.14	.40	.53	.68	.52	.42	.64	1.47	.57	1.02	1.07	.28	1.66	.76
(B) Rental	.05	.06	.09			.04	.22			.16		.06	.03		.01	.17	.09
(C) Mtce.		.44	1.24	.06	1.50		.40		.03	.38		.39	1.35	.13	.06	1.11	.50
5. Operational Supplies & Expenses	5.94	6.09	6.95	8.09	3.44	6.65	1.85	8.47	5.96	2.25	8.73	4.55	5.36	7.42	3.41	3.92	4.60
6. Cost of Goods Sold																	
7. Utilities	28.42	27.95	19.24	33.83	32.14	29.24	24.50	25.16	30.40	31.34	24.97	22.46	28.38	20.41	23.30	27.29	27.23
8. Property Taxes	3.61	4.84	4.04	4.26	4.34	4.20	4.62	7.51	6.55	4.01	6.74	5.65	6.08	6.76	4.15	4.41	4.85
9. Renovations, Alterations & Major Repairs	12.38	8.76	10.96		1.14	6.82	6.95	3.15	7.16	13.60		9.83	4.70	11.12	13.22	1.61	8.49
10. Externally Contracted Services	3.61	11.62	1.46	1.14	16.57	11.72	20.73		16.72	5.17	.76	1.81	.35	3.03	1.97	2.34	6.12
11. Scholarships, Bursaries, Etc.																	
12. Principal & Interest Repayments																	
13. Land & Site Services			.12														.01
14. Buildings							.28					.13					.03
15. Miscellaneous	.77	1.14	1.24	1.84	1.50	.87	3.64	1.73	1.60	2.20	4.57	1.43	1.71	.97	1.53	1.29	1.78
16. Internal Cost Allocation																	
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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Breakdown of "Utilities" and "Other" Physical Plant Operating Expenses
By Institution for the Fiscal Year Ended April 30, 1983
(In Thousands of Dollars)

Summary Statement # 4

Institution	UTILITIES							OTHER [1]								
	Elec.	Fuel Oil	Gas	Water	Tel.	Other	Total	7(a)	7(b)	7(c)	7(d)	7(e)	7(f)	7(g)	7(h)	7(i)	TOTAL
Brock	734		47	41	216		1038		57		132		13	27	452		681
Carleton	1018	75	1004	219	525		2841	66	120		492	127		92	890		1787
Guelph	955	20	1102	70	164	55	2366		207	166	497	6		109	1347		2332
Lakehead	469	11	601	47	64		1192	67			150			50			267
Laurentian	345	6	418	61	132		962				130	75		33	34	12	284
McMaster	1573	6	1358	203	553		3693	192			531	304	176	78	862	27	2170
Ottawa	1506	10	990	323	694		3523		502	225	664		40	142	999	311	2883
Queen's	1043	868	60	171	529	8	2679				799		180	11	335	155	1480
Ryerson	1217	3	454	96	394		2164				466	25		93	510		1094
Toronto	5258	148	4375	843	2388	179	13191	71			1689		21	297	5989	621	8688
Trent	238		13	14	153	8	426			60	115	1	24	23	21	55	299
Waterloo	1268	15	1193	212	494		3182				801		19		1393	90	2303
Western	1590		1425	145	801		3961	151	150	187	849		119	80	656	98	2290
Wilfrid Laurier	249	2	184	28	150		613	42	52	20	203	11		22	334	5	689
Windsor	876	36	815	63	326		2116	25	7	8	384	112	10	89	1214	46	1895
York	1375	217	1534	133	816		4075	193			659	238	237	85	240	17	1669
Total	19714	1417	15573	2669	8399	250	48022	807	1095	666	8561	899	839	1231	15276	1437	30811

Note: 1. Headings for "Other" physical plant operating expenses -

7(a) Purchasing & Receiving
7(b) Furniture Moving & Storage
7(c) Costs of Services
7(d) Property Taxes & Other Assessment
7(e) Vehicle & Equipment Costs
7(f) Other Costs
7(g) Insurance
7(h) Renovations, Alterations & Major Repairs
7(i) Cost of Rental Space

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Gross Square Feet and Utilities Rates by Institution
For the Fiscal Year Ended April 30, 1983

Summary Statement # 5

Institution	Gross Square Feet (000's)			Utility Rates			
	Building Maintenance	Custodial	Utilities	Electricity	Fuel Gas	Fuel Oil	Water
	Total	Total	Total	¢/KWH	¢/Mil BTU	¢/Mil BTU	¢/1000 Gal.
Brock	1026	1026	1026	3.02	491		100.0
Carleton	2043	2043	2043	3.21	432	551	177.2
Guelph [1]	3170	2952	3038	3.05	426	507	67.8
Lakehead	913	891	913	3.34	395	765	85.0
Laurentian	770	770	770	3.82	447	1095	107.0
McMaster	2671	2648	2665	2.86	427	423	127.0
Ottawa	2820	2810	2810	3.10	430	701	175.5
Queen's [2]	3075	3075	3075	3.15	376	398	117.0
Ryerson	1703	1635	1703	3.57	438	876	187.0
Toronto [3]	9436	8589	9436	3.14	423	515	166.7
Trent	534	534	534	3.68	523		91.8
Waterloo	3374	2481	3316	3.24	432	522	153.9
Western	3421	3421	3421	3.29	426		80.8
Wilfrid Laurier	552	552	552	3.36	467	684	170.0
Windsor	1541	1541	1541	2.98	438	463	171.2
York	3869	3869	3869	2.90	414	457	165.3

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage disposal" on a per capita basis.

2. Under "Utility Rates", Queen's also reported "Sewage" in cents per cubic meter.

3. Under "Utility Rates", Toronto also reported "Purchased Steam" in dollars per 1000 pounds.

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Unit Costs of Physical Plant Operating Expenses by Institution

For the Fiscal Year Ended April 30, 1983

($ / Square Foot)

Summary Statement # 6

Institution	Maintenance (1)	Custodial (2)	Utilities (3)	Grounds[1] (4)	Security[1] & Traffic (5)	Total 1,2,3,4,5	Total 1,2,3,4
Brock	.403	.869	1.068	.131	.201	2.672	2.471
Carleton	.712	.791	1.531	.241	.382	3.657	3.275
Guelph	.785	.700	.945	.179	.285	2.894	2.609
Lakehead	.543	.793	1.587	.203	.254	3.380	3.126
Laurentian	.561	.527	1.779	.266	.256	3.389	3.133
McMaster	.641	.983	1.584	.155	.264	3.627	3.363
Ottawa	.638	.687	1.759	.147	.312	3.543	3.231
Queen's	.700	.910	.935	.091	.051	2.687	2.636
Ryerson	.646	.941	1.380	.045	.268	3.280	3.012
Toronto	.495	.892	1.471	.107	.273	3.238	2.965
Trent	.526	.618	.843	.234	.180	2.401	2.221
Waterloo	.649	1.195	1.141	.242	.202	3.429	3.227
Western	.570	.939	1.317	.131	.162	3.119	2.957
Wilfrid Laurier	.699	1.348	1.279	.174	.382	3.882	3.500
Windsor	.595	1.452	1.742	.199	.378	4.366	3.988
York	.538	.812	1.343	.199	.184	3.076	2.892
Average	.606	.904	1.357	.172	.252	3.290	3.038

Note: 1. Unit costs are calculated using Building Maintenance square feet (Summary Statement # 5)

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